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PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF WATER SUPPLY AND SANITATION
(BUILDING AND ROADS-II BRANCH)**

NOTIFICATION

The 22nd December, 2017

No. G.S.R. 1/Const./Art.309/2017.- In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules regulating the recruitment and the conditions of service of the persons appointed to the Punjab Water Supply and Sanitation Junior Engineers (Group-'B') Service, namely:-

RULES

1. **Short title, commencement and application.-** (1) These rules may be called the Punjab Water Supply and Sanitation Junior Engineers (Group- 'B') Service Rules, 2017.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

(3) They shall apply to the posts specified in Appendix 'A' .

2. **Definitions.- In these rules, unless the context otherwise requires,-**

(a) 'Appendix' means an Appendix appended to these rules;

(b) 'Chief Engineer' means the Chief Engineer, Water Supply and Sanitation, Punjab;

(c) 'Government' means the Government of the State of Punjab in the Department of Water Supply and Sanitation; and

(d) 'Service' means the Punjab Water Supply and Sanitation Junior Engineers (Group-'B') Service.

3. **Number and character of posts.-** The Service shall comprise the posts specified in Appendix 'A':

Provided that nothing in these rules shall affect the inherent right of the Government to add to or reduce the number of such posts or to create new posts with different designations and scales of pay, whether permanently or temporarily.

4. **Appointing authority.-** All appointments to the Service shall be made by the Government.

5. **Method of appointment, qualifications and experience.-** (I) Appointment to the Service shall be made in the manner as specified in Appendix 'B':

Provided that if, no suitable candidate is available for appointment by promotion and by direct appointment, then appointment to the Service shall be made by transfer of a person holding a similar or an identical post under a State Government or Government of India.

(2) No person shall be appointed to a post in the Service unless he possesses the educational qualifications and experience as specified against that post in appendix 'B'.

(3) Appointment to the Service by promotion shall be made on seniority-cum-merit basis, but no person shall have any right to claim promotion on the basis of seniority alone.

6. **Pay of the members of the Service.-** The members of the Service shall be entitled to such scales of pay, as may be authorized by the Punjab Government from time to time. The scales of pay, at present in force in respect of the members of the Service, are given in Appendix 'A'.

7. **Discipline, punishment and appeal.-** (1) In the matters of discipline, punishment and appeal, the members of the Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970, as amended from time to time.

(2) The authority empowered to impose penalties as specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970, in respect of the members of the Service, shall be the Government.

8. **Application of the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.-** (1) In respect of the matters, which are not specifically provided in these rules, the members of the Service shall be governed by the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, as amended from time to time.

(2) The Punjab Civil Services (General and Common Conditions of Service) Rules, 1994, at present in force, are contained in Appendix 'C'.

9. **Qualifying examination for appointment by promotion.-** (1) The Government shall conduct a qualifying examination every year for preparing a list of candidates to be considered for promotion to the post in the Service from amongst the category of employees specified in clause (i) under column 6 of Appendix 'B'.

(2) The Government shall specify the syllabus for the qualifying examination and shall appoint a Committee of examiners for conducting the qualifying examination.

(3) A candidate shall be allowed to sit in the qualifying examination only if he has an experience of working as such for a minimum period of ten years.

(4) The Government shall prepare a list of successful candidates for the purpose of considering them for promotion in accordance with these rules.

10. **Departmental Professional Examination.-** Every person appointed to the Service, unless he has already done so, shall have to pass such Departmental Examination as may be specified by the Government from time to time.

11. **Interpretation.-** If any question arises as to the interpretation of these rules, the Government, in consultation with the Department of Personnel, shall decide the same.

12. **Repeal and saving.-** The Punjab, Department of Water Supply and Sanitation Junior Engineers (Group-'C') Service Rules, 2006 are hereby repealed:

Provided that any order issued or any action taken under the rules so repealed, shall be deemed to have been issued or taken under the corresponding provisions of these rules.

APPENDIX – ‘A’

[See rule 1(3), 3 and 6]

Serial No.	Name of the post	Number of posts			Scale of pay Pay Band+Grade Pay (In rupees)
		Permanent	Temporary	Total	
1.	2.	3.	4.	5.	6.
1.	Junior Engineer	317	435	752	10300-34800+ 4800/-

APPENDIX 'B'

(See rules 5)

Serial No.	Name of the Post	Percentage for appointment by		Method of appointment, qualification and experience for appointment by	
		Direct appointment	Promotion	Direct appointment	Promotion
1.	2.	3.	4.	5.	6.
1.	Junior Engineer	Seventy - five per cent	Twenty-five per cent	(i) Ninety five percent of the posts of direct appointment shall be filled up from amongst those candidates who possess Diploma in Civil Engineering or its equivalent/higher qualification from a recognized University or institution or any other equivalent or higher qualification recognized by the Government. (ii) Five per cent of the post of direct appointment shall be filled up from amongst those candidates who possess Diploma in Mechanical or Electrical Engineering or its equivalent or higher qualification from a recognized University or institution or any other equivalent or higher qualification recognized by the Government.	Twenty-five per cent of the posts shall be filled up by promotion in the following manner, namely:- (i) Six per cent from amongst the work Munshies, Work Mistries, Surveyors, Pipe Fitters, Plumbers, Store Munshies, Carpenters, Store Keepers, Masons, Work Inspectors, Mortar Mates, Mechanics, Chargemen of all categories, Pump Operators, Foremen of all categories, Air Conditioner Operators/ Mechanics, Supervisors, Superintendent Rig, Superintendent Water Works/ Distribution and Assistant Superintendent Water Works,

Electricians, Drillers/
Assistant Drillers,
Welders, working
under the control of
the Chief Engineer,
who are Matriculates
or possess equivalent
qualification and
possess certificate of
Civil or Mechanical or
Electrical Engineering
from an Industrial
Training Institute and
have an experience of
working on any one
or more of these
posts for a minimum
period of ten years,
and who qualify the
departmental
examination as
specified in rule 9;
(ii) Fifteen percent
from amongst the
employees
mentioned under
clause (i) above, who
possess three years
Diploma in Civil or
Mechanical or
Electrical Engineering
from a recognized
University or
institution and who
have an experience of
working on any one
or more of these
posts for a minimum
period of five years;
and
(iii) Four per cent from
amongst the
Draftsmen working

under the control of Chief Engineer, who possess three years Diploma in Civil or Mechanical or Electrical Engineering from a recognized University or institution and who have an experience of working as such for a minimum period of five years:

Provided that if, no suitable Draftsman is available, then from amongst the Draftsmen having total experience of working as Junior Draftsmen and Draftsmen for a minimum period of seven years and in case no such candidate is available then from amongst the Junior Draftsmen working under the control of Chief Engineer, who possess three years Diploma in Civil or Mechanical or Electrical Engineering from a recognized University or institution and have an experience of working as such for a minimum period of seven years.

APPENDIX-‘C’**(See rule 8)****GOVERNMENT OF PUNJAB
DEPARTMENT OF PERSONNEL
(PERSONNEL POLICIES-1 BRANCH)****Notification**

The 4th May, 1994

NO. G.S.R.33/Const./Art.309/94.-In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and all other powers enabling in this behalf, the Governor of Punjab is pleased to make the following rules regulating the recruitment and general and common conditions of service of persons appointed to 1[Group ‘A’, Group ‘B’ and Group ‘C’] services in connection with the affairs of the State of Punjab, namely:-

1. Short title, commencement and application :-

- (1) These rules may be called the Punjab Civil Services (General and Common Conditions of Service) Rules, 1994.
- (2) They shall come into force at once.
- (3) They shall apply to all the posts in 1[Group ‘A’, Group ‘B’ and Group ‘C’] services in connection with the affairs of the State of Punjab.

2. Definitions.- In these rules, unless the context otherwise requires,-

- a) “appointing authority” means an appointing authority specified as such in the Service Rules made under article 309 of the Constitution of India in respect of any service or Post in connection with the affairs of the State of Punjab ;
- b) “Board” means the Subordinate Service Selection Board, Punjab or any other authority constituted to perform its functions;
- c) “Commission” means the Punjab Public Service Commission;
- d) “direct appointment” means an appointment made otherwise than by promotion or by transfer of a person already in the service of Government of India or of a State Government;
- e) “Government” means the Government of the State of Punjab in the Department of Personnel and Administrative Reforms;
- f) “recognised university or institution” means,-
 - i) any university or institution incorporated by law in any of the State of India;
 - or

-
- ii) any other university or institution, which is declared by the Government to be recognised university or institution for the purposes of these rules;
 - g) “[Service” means any Group ‘A’ Service, Group ‘B’ Service and Group ‘C’ Service constituted in connection with the affairs of the State of Punjab as per scales given in the Appendix;]
 - h) “Service Rules” means the service rules made under article 309 of the Constitution of India regulating the recruitment and conditions of service other than the general and common conditions of service of persons appointed to any service or post in connection with the affairs of the State of Punjab; and
- ¹[i) (i) “War hero” means a defence services personnel, or a para-military forces personnel, who is a *bona fide* resident of Punjab State and has been killed or discharged from service on account of disability suffered by him on or after 1st January, 1999, while fighting in a war declared so by the Government of India, in operations in Kargil or any other sector in J & K in the on going conflict with Pakistan or in any other operations which may be notified by the State Government to have been undertaken for preserving the unity and integrity of the Country; or
- (ii) a defence service personnel or a para-military forces personnel who was a *bona fide* resident of Punjab State and was posthumously decorated with Param Vir Chakra, Mahavir Chakra or Vir Chakra; provided that,-
- a) In exceptional instances, the cases of such War Heroes may also be covered, with the prior approval of the Department of Personnel who though not *bona fide* residents of Punjab State are yet closely connected to the State of Punjab;
 - b) In the case of War Heroes, falling in the category (ii) above, the benefits to be given by the State Government will be restricted only to first generation dependent members/next of the kin.
- Note:-* The Government reserves the right to include any other category of Awardees for the purpose of providing employment to the category of War Heroes, as may be notified.]

3. Nationality, domicile and character of person appointed to the Service.-

- (1) No person shall be appointed to the Service unless he is,-
 - a) a Citizen of India; or
 - b) a Citizen of Nepal; or
 - c) a Subject of Bhutan; or
 - d) a Tibetan refugee who came over to India before the 1st day of January, 1962 with the intention of permanently settling in India; or

-
- e) a person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka and East African Countries of Kenya, Uganda and United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire, Ethiopia and Vietnam with the intention of permanently settling in India :

Provided that a person belonging to any of the categories (b), (c), (d) and (e) shall be a person in whose favour a certificate of eligibility has been given by the Government of Punjab in the Department of Home Affairs and Justice.

- (2) A person in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Commission or the Board, as the case may be, on his furnishing proof that he has applied for the certificate but he shall not be appointed to the service unless the necessary certificate is given to him by the Government of Punjab in the Department of Home Affairs and Justice.
- (3) No person shall be recruited to the service by direct appointment, unless he produces,-
- a) a certificate of character from the principal academic officer of the university, college, school or institution last attended, if any, and similar certificates from two responsible persons not being his relatives, who are well acquainted with him in his private life and are unconnected with him in his private life and are unconnected with his university, college, school or institution; and
 - b) An affidavit to the effect that he was never convicted for any criminal offence involving moral turpitude and that he was never dismissed or removed from service of any State Government or of Government of India, or of any Public Sector Undertaking.

4. Disqualification.- No person;-

- a) who has entered into or contracted a marriage with a person having spouse living ; or
- b) who, having a spouse living, has entered into or contracted a marriage with any person shall be eligible for appointment to the Service :

Provided that the Government, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Age.- ¹[(1) No person shall be recruited to the Service by direct appointment, if he is less than eighteen years or is more than thirty seven years of age in the case of

technical and non-technical posts on the first day of January of the year immediately preceding the last date, fixed for submission of applications by the Commission or the Board, as the case may be.]

Provided that where different lower and upper age limits have been specifically prescribed for posts in the Service Rules, these limits shall be made applicable for appointment to such posts:

Provided further that the upper age limit may be relaxed upto forty-five years in the case of persons already in the employment of the ³[Punjab Government or any Board, Corporation, Commission or Authority under it], other State Government or the Government of India.

Provided further that in the case of candidates belonging to Scheduled Castes and other Backward Classes, the upper age limit shall be such as may be fixed by the Government from time to time.

- (2) In the case of ex-servicemen, the upper age limit shall be such as has been prescribed in the Punjab Recruitment of Ex-servicemen Rules, 1982, as amended from time to time.
- (3) In the case of appointment on compassionate grounds on priority basis, the upper age limit shall be such as may be specifically fixed by the Government from time to time.

²[(4) In the case of appointment of a War-hero, who has been discharged from defence services or para-military forces on account of disability suffered by him or his widow or dependent member of his family, the upper age limit shall be such as may be specifically fixed by the Government from time to time]

³[5A. **Increase in upper age limit.** – Notwithstanding anything contained in rule 5, on and with effect from the commencement of the Punjab Civil Services (General and Common Conditions of Service) Amendment Rules, 2010, where in any other Service rules, or in Government instructions, the upper age limit for appointment to any Service or for any category or persons, if different from thirty-five years, it shall be deemed to have been increased by two years.]

6. Qualification etc.- Subject to the provisions of these rules, the number and character of posts, method of recruitment and educational qualifications and experience for appointment to a post or posts in a Service and the departmental examination, if any, shall be such as may be specified in the Service Rules made for that Service;

¹{Provided that where appointment of ²[Group 'A' or Group 'B'] non- technical post is offered to a war-hero, who has been discharged from defence services or paramilitary

forces on account of disability suffered by him or his widow or dependent member of his family, under the instructions issued in this behalf by the Government, the educational qualification to be possessed by such person shall be graduation from a recognised university. Such person who is offered ²[Group 'A' or Group 'B' or Group 'C'] non- technical post, shall not, however, be required to possess experience of technical or non-technical post at the time of his initial appointment. }

7. Probation.- (1) A person appointed to any post in the service shall remain on probation for a period of ⁵[three] years, if recruited by direct appointment and one year if appointed otherwise:

Provided that.-

- (a) any period, after such appointment, spent on deputation on a corresponding or a higher post shall count towards the period of probation;
 - (b) in the case of an appointment by transfer, any period of work on an equivalent or higher rank, prior to appointment to the Service, may in the discretion of the appointing authority, be allowed to count towards the period of probation;
 - (c) any period of officiating appointment to the Service shall be reckoned as period spent on probation; and
 - (d) any kind of leave not exceeding six months, during or at the end of period of probation, shall be counted towards the period of probation.
- (2) If, in the opinion of the appointing authority, the work or conduct of a person during the period of probation is not satisfactory or if he has failed to pass the departmental examination, if any, prescribed in Service Rules within a period not exceeding ⁴[one] and a half years from the date of appointment, it may,-
- (a) if such person is recruited by direct appointment, dispense with his services, or revert him to a post on which he held lien prior to his appointment to the Service by direct appointment; and
 - (b) if such person is appointed otherwise-
 - i) revert him to his former post; or
 - ii) deal with him in such other manner as the terms and conditions of the previous appointment permit.
- (3) On the completion of the period of probation of a person, the appointing authority may -
- (a) if his work and conduct has in its opinion been satisfactory -
 - i) confirm such person, from the date of his appointment or from the

- date he completes his period of probation satisfactorily, if he is not already confirmed; or
- ii) declare that he has completed his probation satisfactorily, if he is already confirmed; or
- (b) if his work or conduct has not been in its opinion, satisfactory or if he has failed to pass the departmental examination, if any, specified in the Service Rules -
- i) dispense with his services, if appointed by direct appointment or if appointed otherwise revert him to his former post, or deal with him in such other manner as the terms and conditions of his previous appointment may permit;
 - ii) extend his period of probation and thereafter pass such order as it could have passed on the expiry of the period of probation as specified in sub-rule (1):

Provided that the total period of probation including extension, if any, shall not exceed three years.

8. Seniority - The seniority *inter se* of persons appointed to posts in each cadre of a Service shall be determined by the length of continuous service on such post in that cadre of the Service.

Provided that in the case of persons recruited by direct appointment who join within the period specified in the order of appointment or within such period as may be extended from time to time by the appointing authority subject to a maximum of four months from the date of order of appointment the order of merit determined by the Commission or the Board, as the case may be, shall not be disturbed:

Provided further that in case a person is permitted to join the post after the expiry of the said period of four months in consultation with the Commission or the Board, as the case may be, his seniority shall be determined from the date he joins the post:

Provided further that in case any person of the next selection has joined a post in the cadre of the concerned Service before the person referred to in the preceding proviso joins, the person so referred shall be placed below all the persons of the next selection who join within the time specified in the first proviso:

Provided further that in the case of two or more persons appointed on the same date, their seniority shall be determined as follows:-

- a) a person appointed by direct appointment shall be senior to a person appointed otherwise;

-
- b) a person appointed by promotion shall be senior to a person appointed by transfer;
 - c) in the case of persons appointed by promotion or transfer, the seniority shall be determined according to the seniority of such persons in the appointments from which they were promoted or transferred; and
 - d) in the case of persons appointed by transfer from different cadres their seniority shall be determined according to pay, preference being given to a person who was drawing a higher rate of pay in his previous appointment; and if the rates of pay drawn are also the same, then by their length of service in these appointments and if the length of service is also the same, an older person shall be senior to a younger person:

¹[Provided further that in the case of persons recruited by direct appointment in the same cadre obtaining equal marks during same selection process, their *inter-se-seniority* shall be determined on the basis of their age. That is, an older person shall be senior to the younger person.]

Note:- Seniority of persons appointed on purely provisional basis or on ad hoc basis shall be determined as and when they are regularly appointed keeping in view the dates of such regular appointment.

9. Liability of members of Service to transfer - A member of a Service may be transferred to any post whether included in any other service or not, on the same terms and conditions as are specified in rule 3.17 of the Punjab Civil Service Rules, Volume-I, Part I.

10. Liability to serve - A member of a Service shall be liable to serve at any place, whether within or out of the State of Punjab, on being ordered so to do by the appointing authority.

11. Leave, Pension and other matters - In respect of pay, leave, pension and all other matters not expressly provided for in these rules, a member of a Service shall be governed by such rules and regulations as may have been or may hereafter be adopted or made by the competent authority.

12. Discipline, penalties and appeals - (1) In the matter of discipline, punishment and appeals, a member of a Service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules, 1970 as amended from time to time.

2) The authority empowered to impose penalties specified in rule 5 of the Punjab Civil Services (Punishment and Appeal) Rules, 1970 and the appellate authority thereunder in respect of the Government employee shall be such as may be specified in the Service Rules.

13. Liability for vaccination and re-vaccination - Every member of a Service shall get

himself vaccinated or re-vaccinated when Punjab Government so directs by a special or general order.

14. Oath of allegiance - Every member of a Service, unless he has already done so, shall be required to take oath of allegiance to India and to the Constitution of India as by law established.

¹14A. Minimum Educational and other Qualifications for appointment to the post of Senior Assistant by –

Direct Appointment	Promotion
No person shall be given direct appointment to the post of Senior Assistant under the Punjab Government unless he -- (i) Possesses the Bachelor's Degree from a recognised University or Institution; and (ii) Qualifies in the competitive test specified by the appointing authority from time to time; and (iii) Possesses at least one hundred and twenty hours course with hands on experience in the use of Personal Computer or Information Technology in Office Productivity applications or Desktop Publishing applications from a Government recognised institution or a reputed institution, which is ISO 9001, certified.	From amongst the clerks, who have an experience of working as such for a minimum period five years.

OR

Possesses a Computer Information Technology Course equivalent to 'O' level certificate of Department of Electronics Accreditation of Computer Course (DOEACC) of Government of India.

(2) The person so appointed as Senior Assistant in terms of the Provisions of sub-rule (1), shall have, before his appointment, ²[passed a test in English and Punjabi, respectively,] typewriting on computer to be conducted by the Board or the appointing authority or the Department of Information Technology, as the case may be, at a speed of thirty words per minute:

Provided that where appointment of Group 'B' non-technical post is offered to a War Hero, who has been

discharged from Defence Services or dependent member of his family under the instructions issued in this behalf by the Government, the educational qualification to be possessed by such person shall be Graduate from a recognised University or Institution. However, such person shall not be required to qualify the test in Punjabi type-writing as provided in sub-rule (2).

¹[15. Minimum Educational and other qualifications.-

- (1) (i) No person shall be given direct appointment to the post of Clerk under the Punjab Government unless he possesses the Bachelor's Degree from a recognised University or Institution; and
- (ii) Possesses at least one hundred and twenty hours course with hands on experience in the use of Personal Computer or Information Technology in Office Productivity applications or Desktop Publishing applications from a Government recognised institution or a reputed institution, which is ISO 9001, certified.

OR

Possesses a Computer information Technology course equivalent to 'O' level certificate of Department of Electronics Accreditation of Computer Course (DOEACC) of Government of India.;

- (2) The person so appointed as Clerk in terms of the provisions of sub-rule(1), shall have, before his appointment, ²[passed a test in English and Punjabi, respectively, on computer], to be conducted by the Board or the appointing authority or the Department of Information Technology as the case may be, at a speed of thirty words per minute.".

Provided that where appointment of Group 'C' non-technical post is offered to a War Hero, who has been discharged from Defence Services or dependent member of his family under the instructions issued in this behalf by the Government, the educational qualification to be possessed by such person shall be Graduate from a recognised University or Institution. However, such person shall not be required to qualify the test in Punjabi type-writing as specified in sub-rule (2)].

¹[15A. Minimum Educational and other Qualifications for appointment to the post of Senior Scale Stenographer by —

Direct Appointment

No person shall be given direct appointment to the post of Senior Scale Stenographer under the Punjab Government unless he --

Promotion

- (i) From amongst the Junior Scale Stenographers, who have an experience of working as

- (i) Possesses the Bachelor's Degree from a recognised University or Institution; and
- (ii) Qualifies in a Stenography test in four paras (two in Punjabi and two in English language) containing 250 words each as follows :-
 - (a) the passage in Punjabi shall be dictated at a speed of 100 words per minute in Punjabi language required to be transcribed these (at typewriter/computer) at a speed of 20 words per minute; and
 - (b) the passage in English shall be dictated at a speed of 60 words per minute in English language required to be transcribed these (at typewriter/computer) at the speed of 12 words per minute.
- (iii) The candidates committing not more than 4% mistakes in aggregate and only if he/she qualifies the stenography test in both the languages shall be considered to have qualified the test for appointment as Senior Scale Stenographer".
- (iv) Possesses at least one hundred and twenty hours course with hands on experience in the use of Personal Computer or Information Technology in Office Productivity applications or Desktop Publishing applications from a Government recognised institution or a reputed institution, which is ISO 9001, certified.

OR

Possesses a Computer information Technology course equivalent to 'O' level certificate of Department of Electronics Accreditation of Computer Course (DOEACC) of Government of India.

such for a minimum period of one year.

Provided that if the Junior Scale Stenographer is not available then from amongst the Steno typists, who have an experience of working as such for a minimum period of five years; and (ii) Qualifies in a stenography test in four paras (two in Punjabi and two in English language) containing 250 words each as follows:-

- (a) the passage in Punjabi shall be dictated at a speed of 100 words per minute in Punjabi language required to be transcribed these (at typewriter/computer) at a speed of 20 words per minute; and
- (b) the passage in English shall be dictated at a speed of 60 words per minute in English language required to be transcribed these (at typewriter/computer) at the speed of 12 words per minute.
- (iii) The candidates committing not more than 4% mistakes in aggregate and only if he / she qualifies the Stenography test in both the languages shall be considered to have qualified the test for promotion as Senior Scale Stenographer."

[16. Minimum Educational and other Qualifications for appointment to the post of Steno-typist or Junior Scale Stenographer.- No person shall be given direct appointment to the post of Steno-typist or Junior Scale Stenographer under the Punjab Government,

unless he -

- (a) Possesses Bachelor's Degree from a recognised University or Institution; and
- (b) Qualifies a test in Punjabi Stenography to be held by the Board or by the appointing authority at a speed specified by the Government from time to time; and
- (c) Possesses at least one hundred and twenty hours course with hands on experience in the use of Personal Computer or Information Technology in Office Productivity applications or Desktop Publishing applications from Government recognised institution or a reputed institution, which is ISO 9001, certified.

OR

Possesses a Computer information Technology Course equivalent to 'O' level certificate of Department of Electronics Accreditation of Computer Course (DOEACC) of Government of India.]

²[**17. Knowledge of Punjabi Language.**- No person shall be appointed to any post in any service by direct appointment unless he has passed Matriculation examination with Punjabi as one of the compulsory or elective subjects or any other equivalent examination in Punjabi language, which may be specified by the Government from time to time:

Provided that where a person is appointed on compassionate grounds on priority basis under the instructions issued in this behalf by the Government from time to time, the person so appointed shall have to pass an examination of Punjabi language equivalent to Matriculation standard or he shall have to qualify a test conducted by the Language Wing of the Department of Education of Punjab Government within a period of six months from the date of his appointment:

Provided further that where educational qualifications for a post in any service are lower than the Matriculation standard, then the person so appointed shall have to pass an examination of Punjabi language equivalent to Middle standard:

Provided further that where a War Hero, who has been discharged from defence services or paramilitary forces on account of disability suffered by him or his widow or dependent member of his family, is appointed under the instructions issued in this behalf by the Government, the person so appointed will not be required to possess aforesaid knowledge of Punjabi language:

Provided further that where a ward of Defence Service Personnel, who is a bona fide resident of Punjab State, is appointed by direct appointment, he shall have to pass an examination of Punjabi Language equivalent to Matriculation Standard or he shall have to qualify a test conducted by the Language Wing of the Department of Education of Punjab

Government within a period of two years from the date of his appointment.]

¹[18. Promotion to Group 'A' and Group 'B' Services –

(1) (a) For promotion to the post as Head of Department would be decided strictly on the basis of merit-cum-seniority as per the instructions issued by the Government from time to time. The minimum bench mark for promotion for such post would be 'Very Good'. The officer who is graded as 'Outstanding' would supersede the officer graded as 'Very Good'.

(b) For promotion to post falling in Group 'A' other than Head of Department, the minimum benchmark will be 'Very Good' as per the instructions issued by the Government from time to time. There shall be no supersession on the basis of merit.

(c) For promotion to post falling in Group 'B', the minimum benchmark will be 'Good' and there shall be no supersession on the basis of merit.

(2) Debarring for consideration for promotion of a Government employee who refuses to accept promotion - In the event of refusal to accept promotion by a member of a service, he shall be debarred by the appointing authority from consideration for promotion for all the consecutive chances which may occur in future within a period of two years from the date of such refusal to accept promotion:

Provided that in a case where the appointing authority is satisfied that a member of a service has refused to accept promotion under the circumstances beyond his control, it may exempt such a member for reasons to be recorded therefor in writing from the operation of this rule.]

19. Power to relax. - Where the government is of the opinion that it is necessary to expedient so to do, it may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

Provided that the provisions relating to educational qualifications and experience, if any, shall not be relaxed.

20. Over riding effect - The provisions of these rules shall have effect notwithstanding anything contrary contained in any rules for the time being in force for regulating the recruitment and conditions of service for appointment to public service and posts in connection with the affairs of the State.

21. Interpretation - If any, question arises as to the interpretation of these rules, the Government shall decide the same.

“APPENDIX”

(See rule 2)

- Group ‘A’ : Posts in initial entry revised scales of pay having a maximum of Rs. 11,660 or more;
Provided that all existing Class I posts irrespective of the monetary limits of the pay scales shall be placed in Group ‘A’.
- Group ‘B’ : Posts in initial entry revised scales of pay with maximum ranging between Rs. 10,640 to 11,659;
- Group ‘C’ : Posts in initial entry revised scales of pay with maximum ranging between Rs. 5,160 to 10,639;

A.S. CHATTHA,
Chief Secretary to Government of Punjab.

JASPREET TALWAR, I.A.S,
Secretary to Government of Punjab,
Department of Water Supply and Sanitation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 29th December, 2017

No. G.S.R.2/P.A.5/2017/S.164/Amd.(8)/2017.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Eighth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force on and with effect from the 1st day of July, 2017.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 119, in the heading, for the words and sign "job-worker/agent", the words "job-worker or agent" shall be substituted.

3. In the said rules, for rules 122, 123, 124, 125 and 126, the following rules shall be substituted, namely:-

"122. Constitution of the Authority.- The constitution of the Authority shall be in accordance with the provisions of rule 122 of the Central Goods and Services Tax Rules, 2017.

123. Constitution of the Standing Committee and Screening Committee.- The constitution of the Standing Committee and Screening Committee shall be in accordance with the provisions of rule 123 of the Central Goods and Services Tax Rules, 2017.

124. Appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority.- The appointment, salary, allowances and other terms and conditions of service of the Chairman and Members of the Authority shall be in accordance with the provisions of rule 124 of the Central Goods and Services Tax Rules, 2017.

125. Secretary to the Authority.- The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.

126. Power to determine the methodology and procedure.- The power to determine the methodology and procedure of the Authority shall be in accordance with the provisions of rule 126 of the Central Goods and Services Tax Rules, 2017.”.

4. In the said rules, for rule 137, the following rule shall be substituted, namely:-

“137. Tenure of Authority.- The tenure of the Authority shall be in accordance with the provisions of rule 137 of the Central Goods and Services Tax Rules, 2017.”.

5. In the said rules, for rule 138, the following rules shall be substituted, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods in **Part A of FORM GST EWB-01**, electronically, on the common portal.

Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment;

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of Punjab, Department of Excise and Taxation, notification No. S.O.57/P.A.5/2017/S.23/2017 dated 3rd October, 2017.”;

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B of FORM GST EWB-01**.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B of FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said

portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees;

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods.

Explanation 2.—The information in **Part A** of **FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometres within the State or **Union territory** from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way

bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said Table:

Table

Sr. no.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy-two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under rule 138 of the Central Goods and Services Tax Rules or Goods or Services Tax Rules of any other State shall be valid in the State.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- (d) in respect of movement of such goods and within such areas in a State and for values exceeding such amount as the Commissioner of State Tax, in consultation with the Chief Commissioner of Central Tax, may notify.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[(See rule 138 (14)]

S.No.	Chapter or Heading or Sub-heading or Tariff Item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine

4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

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24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled

48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]

69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.

86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), except pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives

106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802/4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817/4907	Postal items, like envelope, Post card etc., sold by Government
115.	48/4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, lose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked

133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	<p>Puja samagri namely,-</p> <ul style="list-style-type: none"> (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts

150.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.	Currency
153.	Used personal and household effects
154.	Coral, unworked (0508) and worked coral (9601)

“138A. Documents and devices to be carried by a person-in-charge of a conveyance.-(1) The person in charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1**, and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill-

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

138B. Verification of documents and conveyances.-(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and

verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.-(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal."

6. In the said rules, after "**FORM GST CPD-02**", the following Forms shall be added, namely:-

**"FORM GST EWB-01
(See Rule 138)
E-Way Bill**

PART-A	
A.1 GSTIN of Recipient	
A.2 Place of Delivery	
A.3 Invoice or Challan Number	
A.4 Invoice or Challan Date	
A.5 Value of Goods	
A.6 HSN Code	
A.7 Reason for Transportation	
A.8 Transport Document Number	
PART-B	
B. Vehicle Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02

(See Rule 138)

Consolidated E-Way Bill

Number of E-Way Bills	
E-Way Bill Number	

FORM GST EWB-03

(See Rule 138C)

Verification Report

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

FORM GST EWB-04

(See Rule 138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

FORM GST INV – 1

(See rule 138A)

Generation of Invoice Reference Number

IRN:		Date:	
Details of Supplier			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of Recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			
Name			
Address			
State (name and code)			
Type of supply –			
B to B supply			
B to C supply			
Attracts Reverse Charge			
Attracts TCS	GSTIN of operator		
Attracts TDS	GSTIN of TDS Authority		
Export			
Supplies made to SEZ			
Deemed export			

Sr. No.	Description of Goods	HSN	Qty.	Unit	Price (per unit)	Total Value	Discount, if any	Taxable value	Central Tax		State or UT Tax		Integrated Tax		Cess	
									Rate	Amt.	Rate	Amt.	Rate	Amt.	Rate	Amt.
Freight																
Insurance																
Packing and Forwarding Charges etc.																
Total																
Total Invoice Value (In figure)																
Total Invoice Value (In Words)																

Signature

Name of the Signatory

Designation or Status”.

7. In the said rules, for “**FORM GST ENR-01**”, the following Form shall be substituted, namely:-

“Form GST ENR-01

[See Rule 58(1)]

Application for Enrolment under section 35 (2)

[only for un-registered persons]

1.	Name of the State			
2.	(a) Legal name			
	(b) Trade Name, if any			
	(c) PAN			
	(d) Aadhaar (applicable in case of proprietorship concerns only)			
3.	Type of enrolment			
	(i) Warehouse or Depot		(ii) Godown	
	(iii) Transport services		(iv) Cold Storage	
4.	Constitution of Business (Please Select the Appropriate)			
	(i) Proprietorship or HUF		(ii) Partnership	
	(iii) Company		(iv) Others	
5.	Particulars of Principal Place of Business			
(a)	Address			
	Building No. or Flat No.		Floor No.	
	Name of the Premises or Building		Road or Street	
	City or Town or Locality or Village		Taluka or Block	
	District			
	State		PIN Code	
	Latitude		Longitude	
(b)	Contact Information (the email address and mobile number will be used for authentication)			
	Email Address		Telephone	STD
	Mobile Number		Fax	STD

(c) Nature of premises

Own	Leased	Rented	Consent	Shared	Others (specify)
-----	--------	--------	---------	--------	------------------

6. Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)]

7. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

8. List of documents uploaded
(Identity and address proof)

9. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Authorised Signatory

For Office Use:

Enrolment no.

Date-
”

8. In the said rules, for “**FORM GST RFD-01**”, the following Form shall be substituted, namely:-

“FORM-GST-RFD-01

[See rule 89(1)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN/ Temporary ID								
2.	Legal Name								
3.	Trade Name, if any								
4.	Address								
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>							
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total	
		Central tax							
		State / UT tax							
		Integrated tax							
		Cess							
		Total							
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger						
		(b)	Exports of services- with payment of tax						
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)						
		(d)	On account of order						
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any	
		(i)	Assessment						
		(ii)	Provisional assessment						
		(iii)	Appeal						
		(iv)	Any other order (specify)						

	(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]				
	(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)				
	(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)				
	(h)	Recipient of deemed export				
	(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)				
	(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)				
	(k)	Excess payment of tax, if any				
	(l)	Any other (specify)				
8.	Details of Bank account	Name of bank	Address of branch	IFSC	Type of account	Account No.
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable			<input type="checkbox"/> Yes <input type="checkbox"/> No		

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipients of deemed export)

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(1)]

I _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

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Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type : On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)
(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of
tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS of the supplies (inter-State to intra-State and vice
versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order

Date:

(Amount in Rs.)

GSTIN/ UIN Name (in case B2C)	Details of invoices covering transaction considered as intra – State / inter-State transaction earlier									Transaction which were held inter State / intra-State supply subsequently				
	Invoice details				Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
	No.	Date	Value	Taxable Value										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2

Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs.<> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:
 - a. B to C: From registered person to unregistered person
 - b. EGM: Export General Manifest
 - c. GSTIN: Goods and Services Tax Identification Number
 - d. IGST: Integrated goods and services tax
 - e. ITC: Input tax credit
 - f. POS: Place of Supply (Respective State)
 - g. SEZ: Special Economic Zone
 - h. Temporary ID: Temporary Identification Number
 - i. UIN: Unique Identity Number
2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in Form GST RFD-02 will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.

6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
 7. Declaration shall be filed in cases wherever required.
 8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
 9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
 10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
 11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
 12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
 13. Details of export made without payment of tax shall be reported in Statement-3.
 14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
 15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).";
9. In the said rules, in **"FORM GST TRAN-2"**,-
- (a) in Serial No. 4, for the words "appointment date", the words "appointed date" shall be substituted and shall be deemed to be have been substituted;
 - (b) in Serial No. 5, for the words "credit on", the words "credit of" shall be substituted and shall be deemed to be have been substituted;

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.